

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E': NEW DELHI**

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.990/DEL/2025
(Assessment Year: 2016-17)**

**ITA No.991/DEL/2025
(Assessment Year: 2017-18)**

DCIT, Circle 7 (1),
New Delhi.

vs.

Sumita Siddhartha,
A – 23, Sector 53,
Noida – 201 307 (Uttar Pradesh).
(PAN : AHAPS3395P)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Ms. Sumita Siddhartha, Self (assessee)
REVENUE BY : Ms. Amisha S. Gupt, CIT DR

Date of Hearing : 07.08.2025
Date of Order : 27.08.2025

ORDER

PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. The assessee has filed appeals against the order of the Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi ["Ld. CIT(A)", for short] dated 31.12.2024 for the AYs 2016-17 & 2017-18.
2. Since the issues are common and the appeals are connected, therefore, the same are heard together and being disposed off by this common order.

3. At the time of hearing, assessee herself represented her case and she submitted that the case of her was reopened by the Assessing Officer by issue of notice under section 148 of the Income-tax Act, 1961 (for short 'the Act') for AYs 2015-16 to 2017-18. Further she submitted that the case of the Revenue was that the assessee has collected huge investment from 633 investors and subsequently she has liquidated the company, namely, Earth Infrastructure Limited and not returned the money to the respective investors. The abovesaid information as received by the Assessing Officer through DCIT (Inv.) relating to AY 2015-16. She submitted that the Assessing Officer has initiated the proceedings for three assessment years, since, assessee is unaware of the procedure of faceless proceedings and hence not represented the case, Assessing Officer proceeded to make the addition of Rs.59.18 crores in all the three assessment years. She submitted that the Id. CIT (A) has considered the submissions of the assessee and rightly deleted the additions made by the Assessing Officer in AYs 2016-17 and 2017-18 considering the fact that information received from Investigation Wing is relating to AY 2015-16 only. Accordingly, she prayed that the appeals preferred by the Revenue may be dismissed.
4. On the other hand, Id. DR of the Revenue did not controvert the above submissions of the Id. AR of the assessee.
5. Considered the rival submissions and material placed on record. We observe that the Assessing Officer has received information from

Investigation Wing that assessee along with her husband and other office bearers of Earth Infrastructure Limited collected monies from 633 investors and subsequently, the company was liquidated. As per the allegations received by the Assessing Officer, the assessee has not returned the monies to the respective investors. Since assessee has not represented the case during assessment proceedings, the Assessing Officer proceeded to make the same addition in all the three assessment years even though the Investigation Wing forwarded the requisite information which is relating to AY 2015-16 only. Since the Assessing Officer has proceeded to make the same addition in all the three assessment years, Id. CIT (A) has rightly deleted the additions made by the Assessing Officer in AYs 2016-17 and 2017-18. Since the facts are emanating from the impugned order as well as facts brought on record by the assessee, we are not inclined to disturb the findings of the Id. CIT (A) which is accordingly upheld.

6. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on this 27th day of August, 2025.

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

**sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 27.08.2025
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals).
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI